



February 16, 2007

HOUSE BILL No. 1656

DIGEST OF HB 1656 (Updated February 15, 2007 1:45 pm - DI 114)

Citations Affected: Noncode.

Synopsis: Personal property tax returns. Allows certain taxpayers to file amended personal property tax returns for prior years.

Effective: January 1, 2007 (retroactive).

Mays, Buell

January 23, 2007, read first time and referred to Committee on Ways and Means.
February 15, 2007, amended, reported — Do Pass.

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HB 1656—LS 7084/DI 52+



February 16, 2007

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1656

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
2 **(a) This SECTION applies notwithstanding the following:**
3 **(1) IC 6-1.1-3-7.5.**
4 **(2) IC 6-1.1-10-31.1.**
5 **(3) IC 6-1.1-11.**
6 **(4) 50 IAC 4.2-2.**
7 **(5) 50 IAC 4.2-3.**
8 **(6) 50 IAC 4.2-11.**
9 **(7) 50 IAC 4.2-12.**
10 **(8) All of the following as in effect before being voided by**
11 **IC 6-1.1-3-22:**
12 **(A) 50 IAC 4.3-2.**
13 **(B) 50 IAC 4.3-3.**
14 **(C) 50 IAC 4.3-11.**
15 **(D) 50 IAC 4.3-12.**
16 **(9) 50 IAC 16.**
17 **(b) As used in this SECTION, "amended return" means an**
18 **amended personal property tax return submitted for filing by a**

HB 1656—LS 7084/DI 52+



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1 taxpayer after December 31, 2006, and before February 1, 2007,
2 for the assessment dates.

3 (c) As used in this SECTION, "assessment dates" refers to
4 assessment dates (as defined in IC 6-1.1-1-2(1)) in 2002, 2003, and
5 2004.

6 (d) As used in this SECTION, "return" refers to the personal
7 property tax return required under IC 6-1.1-3-7.

8 (e) As used in this SECTION, "taxpayer" means a taxpayer
9 that:

10 (1) filed original returns under IC 6-1.1-3-7 for the assessment
11 dates; and

12 (2) submitted for filing amended returns for the assessment
13 dates.

14 (f) The amended returns:

15 (1) are allowed; and

16 (2) are considered to have been timely filed.

17 (g) A taxpayer is entitled to the exemptions for tangible personal
18 property claimed on:

19 (1) Schedule B of the amended returns; and

20 (2) the Form 103-W filed with the amended returns.

21 (h) Any notice of increased assessed value issued by a township
22 assessor with respect to personal property that is the subject of an
23 amended return is considered withdrawn and nullified.

24 (i) IC 6-1.1-37-7, IC 6-1.1-37-9, and IC 6-1.1-37-10 do not apply
25 to any additional personal property taxes owed by a taxpayer as a
26 result of filing an amended return.

27 (j) This SECTION expires July 1, 2008.

28 SECTION 2. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1656, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between lines 9 and 10, begin a new line single block indented and insert:

"(8) All of the following as in effect before being voided by IC 6-1.1-3-22:

(A) 50 IAC 4.3-2.

(B) 50 IAC 4.3-3.

(C) 50 IAC 4.3-11.

(D) 50 IAC 4.3-12."

Page 1, line 10, delete "(8)" and insert **"(9)"**.

Page 1, line 12, delete "filed" and insert **"submitted for filing"**.

Page 2, line 6, delete "filed" and insert **"submitted for filing"**.

Page 2, line 17, after "(i)" insert **"IC 6-1.1-37-7,"**.

Page 2, line 17, after "IC 6-1.1-37-9" insert **",."**

and when so amended that said bill do pass.

(Reference is to HB 1656 as introduced.)

CRAWFORD, Chair

Committee Vote: yeas 19, nays 0.

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